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## PART II—Section 4

Statutory Rules and Orders issued by the Ministry of Defence

### MINISTRY OF DEFENCE

New Delhi, the 10th February 1951

**S. R. O. 48.**—Whereas the Central Government is satisfied that for the administration of the Khas Yol Cantonment it is desirable that the term of office of its Cantonment Board be further extended;

Now, therefore, in exercise of the powers conferred by the first proviso to sub-section (4) of section 14 of the Cantonments Act, 1924 (II of 1924), the Central Government is pleased to extend the term of office of the Khas Yol Cantonment Board up to the 29th February, 1952.

[No. 125/3/G/L&C/48.]

**S. R. O. 49.**—In exercise of the powers conferred by sub-section (1) of Section 16 of the Cantonments Act, 1924 (II of 1924), the Central Government is pleased to fix the 16th April 1951 as the date on which ordinary elections shall be held in Wellington Cantonment.

[No. 29/4/G/L&C/50.]

**S. R. O. 50.**—In exercise of the powers conferred by section 6 of the Land Acquisition Act, 1894 (I of 1894), the Central Government is pleased to declare that the land mentioned in the schedule hereto annexed is needed for a public purpose to wit to provide Sector Operational Centre and Radar Station for the Air Force and, under section 7 of the Act to direct the Land Acquisition Collector, Delhi, to take order for the acquisition of the said land:

#### SCHEDULE

District	Name of Village	Field numbers	Approximate area
Delhi	Dichaon Kalan	2747 (Part)	26.86 Acres
		2827 (Part)	
		2829 (Part)	
		2830 (Part)	

[No. 1/20/L/L&C/50.]

**S. R. O. 51.**—Whereas it has been reported that Maj. A. K. Rao, though unable to discharge his duties as a member of the Cantonment Board, Poona, has failed to resign his office, the Central Government, in exercise of the powers conferred by sub-section (2A) of section 34 of the Cantonments Act, 1924 (II of 1924), hereby removes the said Maj. A. K. Rao from membership of the said Board. The Central Government is further pleased in pursuance of sub-section (7) of section 13 of the said Act to notify that a vacancy has thus occurred in the Poona Cantonment Board.

[No. 19/10/G/L&C/50/839-G/51.]

**S. R. O. 52.**—In pursuance of sub-section (7) of section 13 of the Cantonments Act, 1924 (II of 1924), the Central Government is pleased to notify the nomination of Maj. Abinash Chandra as a member of the Cantonment Board, Poona, *vice* Maj. A. K. Rao, removed.

[No. 19/10/G/L&C/50/839-G/51.]

**S. R. O. 53.**—In pursuance of sub-section (7) of section 13 of the Cantonments Act, 1924 (II of 1924), the Central Government is pleased to notify that a vacancy has occurred in the Cantonment Board, Mhow, by reason of the acceptance by the Central Government of the resignation of Lt.-Col. Gurcharn Singh.

[No. 19/26/G/L&C/50/865-G/51.]

**S. R. O. 54.**—In pursuance of sub-section (7) of section 13 of the Cantonments Act, 1924 (II of 1924), the Central Government is pleased to notify the nomination of Lt.-Col. Jogindar Singh as a member of the Cantonment Board, Mhow, *vice* Lt.-Col. Gurcharn Singh, resigned.

[No. 19/26/G/L&C/50/865-G/51.]

**S. R. O. 55.**—The following bye-laws for the regulation of the assessment and collection of octroi in the Pachmarhi Cantonment, framed by the Cantonment Board, Pachmarhi, in exercise of powers conferred by clause (3) of section 282 and section 283 of the Cantonments Act, 1924 (II of 1924), and in supersession of the notifications of the Government of Central Provinces & Berar Nos. 1211-554-VIII, dated the 20th May, 1924, 1530-559-VIII, dated the 24th June, 1924, and 4531-3134-M-XIV, dated the 7th July, 1948, are hereby published for general information, the same having been previously published and having been approved and confirmed by the Central Government as required by sub-section (1) of section 284 of the said Act, namely:—

*Bye-laws for the Regulation of the Assessment and Collection of Octroi in the Pachmarhi Cantonment.*

1. *Definitions.*—In these bye-laws unless there is anything repugnant in the subject or context:—

- (i) "Act" means the Cantonment Act, 1924 (II of 1924).
- (ii) "Board" means the Cantonment, Board, Pachmarhi.
- (iii) "Export" with its grammatical variations and cognate expression means export from the Pachmarhi Cantonment.
- (iv) "Import" with its grammatical variations and cognate expression means import into Pachmarhi Cantonment.
- (v) "Barrier" means a place appointed under the provision of these bye-laws for interception of import traffic.
- (vi) "Octroi Post" means a place or places appointed by the Board for collection of octroi.
- (vii) "Octroi" means a cess on the entry into the octroi limits of goods for consumption, sale or use therein.
- (viii) "Goods" includes animals and vehicles.
- (ix) "Octroi Officer" means any person appointed by the Board either as a moharrir or as a peon for assessment, collection or recovery of octroi.

(x) "Tax Inspector" means the Tax Inspector of Cantonment Board, Pachmarhi.

(xi) "Vegetable Ghee" means hydrogenated vegetable oil.

2. *Octroi Limits.*—The octroi limits for the purpose of octroi Tax, in force in Pachmarhi Cantonment shall be the limits of the Pachmarhi Cantonment.

3. *Octroi Posts and Barrier.*—(1) The Board shall appoint a place or places on such points within the octroi limits, as may from time to time be determined most suitable for assessment and collection of octroi. Provided that nothing in these bye-laws shall be deemed to prevent the assessment and collection of octroi at any other place in accordance with the provision of these bye-laws.

(2) The Board may order that Barriers be erected at a place or places determined as most suitable for intercepting import traffic for the assessment and collection of octroi and all vehicles and persons passing the barrier shall stop there for check by the Octroi Officer for the purpose of assessment and payment of octroi.

4. *Rates for Assessment.*—Octroi shall be levied on the goods specified in the Schedule annexed hereto at the rates shown therein, provided that no octroi shall be levied on any of the following:—

(1) Salt, head-loads of grass and fire wood

(2) Bonafide passenger's luggage and also articles intended for private or personal use which have been in the passenger's use before being brought within octroi limits.

(3) Stores, clothes and other articles, belonging to the Government or the Board or such articles which are procured by the Commanding Officer for the exclusive and direct use of the regiments.

(4) Articles consigned by post.

5. *Appointments of Octroi Officers and their duties.*—The Board shall appoint such number of moharrirs and peons as may be considered necessary, who shall discharge all duties in connection with assessment and collection of octroi and it shall be their duty to see that all goods liable to octroi brought within the limits are stopped at the barrier or are brought to the octroi post and are dealt with in accordance with these bye-laws and also to see that octroi has been duly paid.

6. The Tax Inspector shall be responsible generally for the proper assessment and collection of octroi in accordance with these bye-laws and for due discharge of their duties by the Octroi Officers.

7. Every Octroi Officer shall at all times either bear a badge indicative of his office or shall on demand produce the authority letter in his favour under signature of the Executive Officer.

8. Octroi shall be recovered in currency and no octroi officer shall receive goods of any description either in payment or as security for the payment of octroi.

9. (1) All money received at the octroi posts shall be dropped in the cash box, key of which shall remain in custody of the Tax Inspector.

(2) The Octroi Officer shall on demand supply the octroi payer with such change upto the value of one Rupee as may be required by him for the payment of octroi.

10. *Inspection of Octroi Posts.*—(1) The Executive Officer and all members of the Board may periodically visit the octroi posts and inspect the Registers and accounts maintained in accordance with these bye-laws.

(2) An Inspection Book shall be maintained at each post in Form 1 appended to this bye-laws and the Inspection Officers shall record therein the results of their inspection and in case of any complaint about working of the post, a copy thereof shall be sent by the Officer-in-Charge of the post to the Tax Inspector who shall report the matter to the Executive Officer for necessary action thereon.

11. *Exhibition of Schedule and Bye-laws.*—A copy of the octroi Schedule and these bye-laws duly authenticated by the signature of the Executive Officer shall be posted at a conspicuous place at each post.

12. *Weights and Scales.*—The Board shall provide at each post a suitable set of scales and weights or a weighing machine which shall be tested at intervals of not more than three months by the Tax Inspector who shall record the result of each test in the Inspection Book.

13. *Declaration of Goods.*—(1) Whenever any goods liable to octroi are imported within the Octroi limits, the person-in-charge of the goods shall bring them to the nearest octroi post and shall declare whether such goods are intended:—

(i) For immediate export.

(ii) For consumption, sale or use within the octroi, or

(iii) For temporary retention within the octroi limits and eventual export.

(2) If any person fails to bring the goods to the Octroi Post of import or to make a declaration after entry within the Octroi limits as required under clause (1) above, he shall be deemed to have imported the goods for consumption, sale or use and shall be liable to prosecution under section 82 of the Act.

(3) The driver of a vehicle which does not stop at the barrier in contravention of these bye-laws shall be deemed to have committed breach of these bye-laws and shall be punishable with fine which may extend to *Rupees one hundred*.

14. *Goods in Transit.*—(1) When goods liable to Octroi are intended for immediate export the person importing the goods shall declare them at the post of import. The Officer-in-Charge of the Post shall fill up a transit Pass in Form II appended to these bye-laws and hand over the same to the person importing the goods who shall deposit the same at the post of export. All such passes shall be sent to the Tax Inspector on the following day, and the Tax Inspector shall check them with the counterfoils.

(2) Any person who fails to deposit the transit pass at the post of export within 24 hours of issue, shall be deemed to have imported the goods for consumption use or sale within the limits and shall be liable to pay Octroi thereon.

(3) The Officer-in-Charge at the post of export shall check the goods with the entries of the pass and in cases of any deficiency report the matter immediately to the Tax Inspector and detain the goods for check up by him and the person-in-charge of the goods shall be deemed to have committed an offence under section 82 of the Act in respect of all the goods imported.

15. *Powers to Inspect Goods and Demand Passes.*—(1) The Executive Officer, Tax Inspector, every Octroi Officer and any other person or persons specially authorised by a Resolution of the Board in this behalf, may demand the octroi receipt for inspection at any time after the goods have been brought within the limits and before they have arrived at the destination, and check the entries by inspection of the goods and where the person-in-charge of the goods refuses to show the receipt or to allow inspection of the goods, the goods shall be liable to be removed to and detained at the nearest Post or the Cantonment Board Office until it is known that octroi on them has been paid.

(2) The checking Officer shall initial the receipt in token of his check and retain with him the counterfoil which he will deposit in the Board office or send to the Tax Inspector.

(3) Where on check up any discrepancy is noticed or it is believed that full amount of octroi has not been paid or the goods do not respond to the description as entered in the receipt the goods shall be taken to the nearest Octroi Post and be detained there till the matter has been investigated by the Executive Officer. In cases the goods inspected do not tally with the description in the receipt, the person-in-charge of the goods shall be deemed to have committed an offence under section 82 (1) of the Act.

16. *Seizure of Goods.*—When any goods are seized in exercise of the powers under section 82 (?) of the Act, the Officer seizing the goods shall immediately report the matter to the Tax Inspector who shall give or send to the importer a memo. in Form VII appended to these bye-laws.

17. *Procedure for Assessment and Recovery of Octroi.*—When goods liable to octroi are brought within the limits and are intended for consumption, sale or use

therein, Octroi shall be paid by the person-in-charge of the goods in accordance with the provisions of these bye-laws, before these are allowed to pass the post, and a receipt in Form VIII appended to these bye-laws will be given by the octroi officer to the importer. Any consignee may pay in advance octroi due on any goods on production of the relevant vouchers, bills and the goods shall be checked on arrival at the post and allowed to pass if they tally with the descriptions entered but in case where any goods are found in excess, octroi shall be paid on them before they are allowed to pass and in cases where the goods received are short than those paid for, an entry to that effect shall be made in the receipt and the remaining goods allowed to pass on arrival after due and proper check up.

18. The Officer-in-charge of the post while issuing the receipt, shall enter at the bottom of the receipt, the progressive total of the octroi received at the post on that day and the inspecting Officers shall while inspecting the posts, see that the progressive totals are regularly and properly entered and not postponed till close of the day.

19. The total of each day's collection shall be struck at the close of the day, the time for which shall be fixed by the Executive Officer.

20. A double set of Cash Boxes and receipt books shall be maintained at each post, so that working at the posts should not be delayed when the cash box or books are taken to the Cantonment Board Office for deposit and check.

21. *Accounts.*—The Officer-in-charge of the Octroi Post, shall maintain a daily collection register in Form III appended to these bye-laws and also a parcel despatch register Form IV appended to these bye-laws which will be compiled from the information obtained through the Transport Service agencies.

22. *Deposit of Cash.*—(1) The cash boxes will be opened on all working days by the Tax Inspector in the presence of the Office cashier, and for all money recovered therefrom receipt in Form Cantt. 4-B shall be given by the cashier and all counterfoils contents of which are received will be initialled both by the Tax Inspector and the cashier.

(2) The cash recovered from the boxes in pursuance of clause (1) above shall be brought to account in accordance with procedure for cash received in the Board Office.

(3) In case of short or excess recovery or where the cash in the box is not equal to the amount represented by the counterfoils, the matter shall be immediately reported to the Executive Officer for such action as he may deem fit under the circumstances.

23. *Temporary Export.*—(1) When any person wants to temporarily export any goods on which octroi has already been paid, he shall make a written application to the Executive Officer giving a detailed description of the goods and shall also state the period after which the goods are likely to be reimported. After verification a pass in Form V appended to these bye laws shall be issued which must be presented along with the goods at the time of re-import, failing which octroi shall be payable on the goods when re-imported.

(2) The Officer-in-charge of the post of export shall check up the goods with the entries in the Pass as referred to above, and initial the pass in token thereof with the date of export specified and shall see that the goods actually pass through the barrier or the post.

24. *Temporary retention within octroi limits.*—(1) Whenever the goods imported are intended for temporary retention within the limits for any period less than one month, a pass in Form VI appended in these bye-laws shall be granted to the person in charge of the goods along with the usual receipt for the amount paid as octroi due on the goods.

(2) When the goods covered by clause (1) above are brought to the post of export within the stipulated period, the Officer-in-charge of the post shall satisfy himself that the articles being exported respond to the entries in the Pass and shall collect the pass and refund the amount collected at the post of import against an acknowledgment obtained on the pass itself. Provided that where the amount of refund exceeds Rs. 10/-/-, a notice of 3 (three) days shall be given to the Executive Officer. Further provided that no refund shall be given where the amount is less than eight annas.

(3) Where the goods presented at the post of export do not tally with the entries in the pass, or are presented after the expiry of the time limit refund shall be refused and not paid.

(4) All passes collected under the above rules, shall be returned with 24 hours to the Tax Inspector, who shall check them with the counterfoils and retain them in a proper file for audit purposes.

25. *Duty to Weigh and open the Packages.*—The person-in-charge of the goods shall be bound to open and weigh the packages, when required to do so by the Officer-in-charge of the octroi post to enable him to examine the goods for assessing the amount of octroi due on the goods concerned. The person-in-charge of the goods shall also be responsible to open and weigh the goods to facilitate inspection under bye-laws No. 14.

26. *Imprest for Refund.*—(1) To enable octroi officer to give refunds bye-laws No. 23, the Board may sanction advance of such sums of money not exceeding Rs. 25/- as may be fixed by a resolution in this behalf, to be made to Officer-in-charge of each post.

(2) An account of all moneys spent from the advance (Imprest) allowed under the above clause, shall be kept in Form IX appended to the bye-laws and shall be handed over at the time of change of duty.

(3) Whenever the imprest account is required to be recouped a statement showing the expenditure shall be submitted to the Tax Inspector and the imprest shall be recouped once atleast in every month.

27. *Power to search where Octroi is leviable.*—(1) It shall be duty of every person bringing or receiving a conveyance, parcel, or any goods or luggage on which octroi is or is believed to be leviable shall on demand by any Octroi Officer, Tax Inspector, Executive Officer or any person authorised by the Board by a resolution in this behalf, whether at the Octroi post or at any other place within the Cantonment, to allow inspection, weighment or examination for the purpose of ascertaining the goods are liable to octroi or whether octroi has been fully paid and shall communicate all information or exhibit any bills, invoices or other documents relating to them and shall not give any information which is false or which he has reasonable cause to believe to be false or not true or exhibit any documents of the like nature which are false forged or fraudulent.

(2) Any such person who is asked to disclose information as above may demand to be taken before the Cantonment Executive Officer to have the inspection made in his presence.

28. *Appeals.*—(1) Any person dissatisfied with any assessment of octroi payable on any goods in his charge, will pay the Octroi due on the goods, and may if he so desires, within 10 days, appeal to the Executive Officer against the assessment.

(2) Whenever any person who paid octroi on the goods finds that due to some miscalculation excess amount has been charged or the amount recovered unlawfully, he may within 7 (Seven) days file a claim before the Executive Officer.

(3) Where it transpires that due to miscalculation or oversight short recoveries have been made, the person-in-charge of the goods shall be liable to pay the difference.

29. *Taxation not to be questioned.*—No objection shall be taken to any assessment, nor shall the liability of any person to be taxed be questioned in any other manner or any other authority than that is provided in the Act and these bye-laws, nor any refund shall be claimed otherwise than in accordance with the provisions of these bye-laws and the Act.

30. *Penalty.*—Any person committing a breach of these bye-laws except those falling under section 82 (1) of the Act or for which penalty has separately been provided in the foregoing bye-laws shall be punishable with fine which may extend to one hundred rupees.

# EXISTING SCHEDULE OF RATES TO BE ADOPTED

## APPENDIX

FORM I [Byelaws No. 10 (2).]

### INSPECTION BOOK MAINTAINED AT PACHMARHI CANTONMENT OCTROI POSTS

Date	Time of Inspection.	Notes on Inspection	Signature
1	2	3	4

FORM II [Byelaws 14 (1). ]

Book No.

Form No.

### TRANSIT PASS PROTECTING GOODS FOR 24 HOURS WITHIN PACHMARHI CANTONMENT

Date	Time of Import	Name and complete address of person in-charge of the goods	Nature of goods	No. of Packages weight Qty.	Time by which to be exported	Desti nation	Signature of the Officer issuing the pass	Date and Time of Export	Signature of the Officer in-charge post of Export	Amount of cash deposited	Remarks
1	2	3	4	5	6	7	8	9	10	11	12

## CANTONMENT BOARD, PAOHMARHI

## FORM III (Byelaw No. 21).

Daily Collection Register of \_\_\_\_\_ out post for the month of \_\_\_\_\_ 19 .

Serial No.	Month and date	Number of pass or receipt	Name of Consignee	Description of articles	Duty realized	Daily total	Remarks
1	2	3	4	5	6	7	8
					Rs. a. p.	Rs. a. p.	

## FORM IV (Byelaw No. 21).

## PARCEL DESPATCH REGISTER, PAOHMARHI CANTONMENT BOARD.

Date of receipt	Serial No	Name of Motor Driver	Name of Importer	Detail of goods	Weight and number	Date of release of goods	Receipt No.	Signature of Octroi Officer	Signature of person who takes delivery	Remarks
1	2	3	4	5	6	7	8	9	10	11



FORM V [Byelaw No. 23 (1).]

Book No.

Pass No.

TEMPORARY EXPORT PASS (OCTROI) PACHMARHI CANTONMENT

Date	Time of Export	Name and address of the person incharge of goods	Description of goods	Weight or number	Amount of Octroi paid	Date and No. of the receipt	Period for which being exported	Signature of the Officer-in-Charge Octroi Post
1	2	3	4	5	6	7	8	9

FORM VI [Byelaws No. 24 (1).]

Book No.

Pass No.

TRANSIT PASS FOR TEMPORARY IMPORT (OCTROI), PACHMARHI CANTONMENT

Date	Time of Import	Name and full address of the Importer	Details of the goods imported		Amount of Octroi paid and receipt No.	Date and time by which to be exported	Initials of the Octroi Officer in-Charge post of import
			No. of Packages	Weight or number			
1	2	3	4	5	6	7	8

Date and time of Export	Acknowledgement of the person-in-Charge of the goods, in token of having received back the amount of Octroi Paid	Initials of Octroi Officer-in-Charge Export Post	Remarks
9	10	11	12

FORM VII (Byelaws No. 16).

NOTICE OF SEIZURE OF GOODS LIABLE TO OCTROI PACHMARHI CANTONMENT.

No.  
Date

To \_\_\_\_\_

Dear Sir,

Take notice that under section 82 (2) of the Cantonments Act 1924, I have this day seized the goods specified in the inventory given below. Unless within 5 (five) days from the date of issue of this notice you pay the Cantonment Board Office, the Octroi due on all the goods imported amounting to Rs. \_\_\_\_\_ together with the cost incurred in carrying the goods to the office amounting to Rs. \_\_\_\_\_ the seized goods shall be sold by public auction.

Yours Faithfully,

Signature of the officer seizing the goods.

FORM VIII (Byelaws No. 17).

Book No.

Book No.

Receipt No.

Receipt No.

OCTROI RECEIPT OF PACHMARHI CANTONMENT.

Date	Time of Import	Name and address of the Importer	Place from where brought	Nature of the goods	No. of packages	Weight or Number	Price of the goods	Amount of Octroi	Name of the person who paid the Octroi.	Signature of the Officer in charge receiving Octroi
1	2	3	4	5	6	7	8	9	10	11

Rs. a. p.    Rs. a. p.

Date and Time of Inspection.

Remarks.

341415

FORM IX [Byelaws No. 26 (2).]

IMPREST ACCOUNT REGISTER OF \_\_\_\_\_ POST PAOHMABHI CANTONMENT.

Sanctioned Amount of Imprest.

Receipt							Expenditure						
Date	Time of Import	Transit Pass No. and date	Name and address of Importer	Amount cash deposited	Initials of the Octroi Officer	Remarks	Date	Time of Export	No. and date of the pass	Name and Address of the person in charge of goods	Amount paid	Initial of the Octroi Officer	Remarks

**OCTROI SCHEDULE No. I**

Name of articles and goods.	Rate per Cart load.	Rate per pack load.	Rate per head load.	Rate on number weight or standard packages.	Advalorem.	Alternative rate per maund or part of a maund.	Remarks
1	2	3	4	5	6	7	8
<i>Class I</i>	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
1. Articles of food and drink, wheat, barley, makki, bajara, jawar, and all other food grains not specified elsewhere including pulses and oil-seeds.	0 12 0	0 3 0	0 0 6	..	..	0 1 0	
2. Wheat flour (atta) or flour of makki barley or of any other food grain including dana, ward, choori.	0 12 0	0 3 0	0 0 6	..	..	0 1 0	
3. Rice (husked) paddy.—							
(a) Dhan	1 8 0	0 6 0	..	..	..	0 2 0	
(b) Rice (unhusked)	0 12 0	0 3 0	..	..	..	0 1 0	
4. (a) Til, Chiwara, Murmura, Khali, parched grain, barley, makki, or any other grain.	1 8 0	0 6 0	..	..	..	0 2 0	
(b) Sooji, Maida	1 8 0	0 6 0	..	..	..	0 2 0	
5. (a) Sugar and all other articles made of sugar.	..	..	..	..	0 0 9 Per Re.	..	
(b) Honey	..	..	..	0 0 3 Per Seer.	..	..	
6. Gur and articles made of Gur	..	..	..	..	0 0 6 Per Re.	..	
7. Pure Ghee and Khova	..	..	..	0 0 6 Per Seer.	..	..	
8. Vegetable Ghee	..	..	..	0 2 0 Per Seer.	..	..	
9. Other articles of food and drink.							
(i) Oilman stores and grocery, e.g., tea, coffee, butter, confectionary and sweets, tinned provisions, vinegar, bottled provisions and all other preparations of food and drinks not specified elsewhere.	..	..	..	..	0 1 3 Per Re. Cart-loads of such loads can not give a fair estimate of such articles.	..	

(ii) All dry fruits of all kinds . . . . .	..	..	..	..	0 1 0	Per Re.	..
(iii) Cocoanuts . . . . .	..	..	..	..	0 0 6	per 20 or fraction of 20.	..
(iv) Cotton seeds, oilcakes . . . . .	0 7 6	0 2 0	0 0 6	..	..	..	..
(v) Fish . . . . .	..	..	..	..	4 0 0	Percent.	..
(vi) Bhusa and all dry fodder . . . . .	0 7 6	0 2 0	..	..	..	..	..
(vii) Green grass or fodder . . . . .	0 3 0	0 0 9	..	..	..	..	..

*Class II—Animals for Slaughter.*

1. Cows, Bullocks, Calf over one year . . . . .	..	..	..	0 6 0	each.	..	..
2. Sheep, Goats over three months . . . . .	..	..	..	0 4 0	each.	..	..
3. Milking cattle of all kinds including bullocks, buffaloes, horses and oxen.	..	..	..	0 5 0	each.	..	..

*Class III—Articles used for Fuel, Light and Washing.*

1. Charcoal . . . . .	0 10 0	0 2 6	0 0 9	..	..	..	..
2. Coal (steam, slack ouster) . . . . .	0 5 0	0 1 3	0 0 6	..	..	..	..
3. Wood for fuel* . . . . .	0 4 6	0 0 9	..	..	..	..	..
4. Cowdung Cakes* . . . . .	0 2 0	0 0 6	..	..	..	..	..
5. Soap, Wax, Tallow, Candles, Soap of all kinds, washing soda, and other washing materials.	..	..	..	..	2 0 0	Percent.	..
6. Matches of all kinds and sulphur . . . . .	..	..	..	..	Rs. 2 Percent	..	..
7. Oil other than Kerosene . . . . .	..	..	..	0 0 9	per five seers.	..	..
8. Kerosene Oil . . . . .	..	..	..	..	0 2 0	per tin of 4 gallons.	..

*Class IV—Articles used in the construction of Buildings.*

1. Teak wood beams . . . . .	2 8 0	0 10 0	0 2 6	..	0 2 6	..	..
2. Beams other than teak wood . . . . .	1 4 0	0 5 0	0 1 3	..	0 1 3	..	..

\* Heavy load of fire-wood and cowdung cakes exempted irrespective of weight.

# OCTROI SCHEDULE No. I

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THE GAZETTE OF INDIA, FEBRUARY 10, 1951 [PART II—Sec. 3]

1479

Name of articles and goods.	Rate per Cart load.	Rate per Pack load.	Rate per head load.	Rate on number weight or stan- dard package.	Advalorem.	Alternative rate per maund or part of a maund.	Remarks
1	2	3	4	5	6	7	8
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
3. Ordinary tiles	0 2 6	..	..	..	..	..	
4. Mangalore, Jubbulpore, Bagra and Allaha- bad tiles and other similar tiles lime for whitewashing, Lime, kanker and cement.	0 4 0	0 1 0	0 0 3	..	..	..	
5. Colour dyes paints varnishes gule and polishes of all kinds.	..	..	..	..	Rs. 2 percent.	..	
6. Stone	0 1 3	..	..	..	..	..	
<i>Class V—Piece Goods and other textile Fabric Manufactured Articles of Clothing and Dress.</i>							
1. Piece-goods, housiery goods, cloth, laces, car- pets, durrie, niwar, tents, rugs, haberdasbery namdas, jute, cloth, cloth and woollen goods articles made therefrom and all other articles of dress not specified else- where in the schedule.	..	..	..	..	0 0 9 Per Rupee.	..	
2. Tinsil gold silver laces, gota silmasatara and articles made therefrom.	..	..	..	..	0 0 9 Per Rupee.	..	
3. Hemp, buckle coir and other ropes gunny- bags.	..	..	..	..	0 0 6 Per Rupee	..	
4. Silk including artificial silk	..	..	..	..	Rs. 2 percent. No refund is permissible.	..	
<i>Class VI—Metal and Articles of Metal.</i>							
1. Iron, brass and copper hardware and arti- cles made of iron brass and copper includ- ing machinery and parts thereof not spe- cified elsewhere.	..	..	..	..	Rs. 2 percent.		
2. Silver, and gold leaf, silver gold and arti- cles made therefrom.	..	..	..	..	Rs. 4 percent.		

*Class VII.*

1. Manufactured tobacco including cigar and snuff.	..	..	..	..	Rs. 4 percent.
2. Leaf tobacco gurakku and articles of tobacco including bidies drugs and perfumes.	..	..	..	..	Rs. 2 percent.
3. Glass articles made therefrom china-ware, crockery-ware and glazed ware.	..	..	..	..	Rs. 2 percent.
4. Medicines of all kinds tinned and bottled etc.	..	..	..	..	Rs. 2 percent.
5. Stationery of all kinds including unprinted blank books.	..	..	..	..	Rs. 2 percent.
6. Brushes of all kinds . . . . .	..	..	..	..	Rs. 1 percent.
7. Toys of all descriptions . . . . .	..	..	..	..	Rs. 2 percent.
8. Rubber goods including toys manufactured rubber or canvas shoes.	..	..	..	..	Rs. 2 percent.

**S.R.O. 56.**—In exercise of the powers conferred by section 60 of the Cantonment Act, 1924 (II of 1924), and in supersession of the notification of the Government of United Provinces, Municipal Department No. 882/XI-682-E, dated the 15th February, 1923, the Cantonment Board, Bareilly, with the previous sanction of the Central Government, hereby imposes octroi at the rates specified in the Schedule hereto annexed on goods and animals brought within the limits of the Bareilly Cantonment for consumption, use or sale therein, and mentioned in the said schedule.

Provided that no such octroi shall be levied on:—

- (1) Gold, Silver, Jewellery and precious stones;
- (2) Coins;
- (3) Goods, the property in which is vested in the Union if accompanied, at the time they pass the octroi barrier, by a certificate, from an officer authorised in this behalf by the head of the importing department to the effect that they are the property of the Union and are not imported for the purpose of being sold;
- (4) Goods, the property in which is vested in the Municipal Board of Bareilly, if accompanied, at the time they pass the octroi barrier, by a certificate from the Secretary of the Board that they are the property of the Board and are not imported for the purpose of being sold;
- (5) Necessaries (not being articles of food and drink) equipments and clothing procured by officers in command of troops for the use of their men and followers;
- (6) Grain and green fodder which is imported by troops for consumption by horses, mules and other animals, maintained as part of their military equipment and is certified by the Commanding Officer to be imported for *bona fide* public purposes;
- (7) Article imported for manufacturing purposes into a prison situated within Cantonment limits, provided that the goods into which they are to be manufactured are to be used in the prison itself or supplied to other departments of the Government;
- (8) Personal and house-hold effects which are *bona fide* imported by a person on the occasion of his coming to take up his residence in the Cantonment, or by a traveller;
- (9) Goods imported through the post office but not including goods which come by rail, and of which the railway receipt is sent by post;
- (10) Head loads of cow-dung, fuel, grass and brushwood;
- (11) Goods on which the octroi amounts to less than one pice;
- (12) Arms, for whatever purposes imported;
- (13) Machinery, namely, prime-movers and competent parts thereof including boilers and component parts thereof, also including locomotive and portable engines, steam-rollers, fire engines, motor tractors designed for purposes other than agriculture, and other machines in which the prime mover is not separable from the operative parts.

Machinery (and component parts thereof), meaning machines or sets of machines to be worked by electric, steam water, fire or other power, not being manual or animal labour, or which before being brought into use, require to be fixed with reference to other moving parts, and including belting of all materials for driving machinery.

*Explanation.*—Machinery does not include tools and implements to be worked by manual or animal labour, and component parts which are not indispensable for the working of the machinery and are, owing to their shape or other special quality, capable of being adapted for any other purpose.

- (14) Carriages, and vehicles of all sorts, including motor cars.

(15) Machines worked by manual power when used for industrial or educational purposes, e.g., sewing machines and typewriters.

**NOTE.**—This entry includes machinery and component parts thereof made of substances other than metal.

#### THE SCHEDULE

##### THE REVISED OCTROI RATES OF BAREILLY CANTONMENT

Name of articles	Class I articles of food & drink.	Rate		
		Rs.	a.	p.
1 Unhusked rice	. . . . .	0	1	8 per md
2 Wheat	. . . . .	0	2	0 " "
3 Maida	. . . . .	0	2	6 " "



Name of articles		Class I articles of food and drink—contd.		Rate	
				Rs.	a. p.
4	Suji			0	2 6
5	Atta of wheat			0	2 0
6	Dals Moong, Urad, Masoor, Arhar & all kinds of Dals. (Except Dal Chana.)			0	2 0
7	Rice			0	2 6
8	Sattu			0	1 6
9	Parmal and Khel			0	1 6
10	Bijhra			0	1 0
11	Barley			0	1 0
12	Gujai			0	1 0
13	Oats			0	1 0
14	Gram and Dal of Chana			0	1 0
15	All other grains not specified elsewhere			0	1 0
16	Khal			0	0 6
17	Binaula			0	0 6
18	Bran			0	0 6
19	Ardava			0	0 6
20	Gur made not from shira			0	3 0
21	Ghee Butter and Cream			1	0 0
22	All vegetable preparations passing as Ghee or meant to be used as substitute of Ghee called vegetable or Venespati Ghee or products of vegetable oil or cocogem and the like.			2	8 0
23	Khoya and Rabri			0	12 0
24	Milk and Dahi			0	2 0
25	Potatoes			0	3 0
26	Betel Leaves 1st Nov. to 30th June			2	0 0
27	Betel Leaves 1st July to 31st October			1	8 0
28	Beet root sugar and all high grade cane refined sugar generally known as 'Dana'.			0	10 0
29	Oil man's stores i.e. cocoa, vinegar, Cheese, bottled and tinned provisions, confectionery preserves, achar, chatnies, murabba jams, jellies, syrups, juice and any other article which may be termed as provisions and oil man's stores.			0	0 9
30	Eggs and Fish			0	0 6
31	Birds used for food			0	0 6
32	Dry fruits			0	0 6
33	Fresh fruits			0	0 6
34	Vegetables of all kinds			0	0 6
35	Bhusa and other articles of fodder			0	0 3
36	Honey			0	0 3
37	Tea and Coffee			0	0 6
<i>Class II Animals for Slaughter</i>					
38	Horned cattle			1	0 0
39	Sheep and goats			0	3 0
<i>Class III articles for lighting fuel etc.</i>					
40	All vegetable oils except perfumed oils not mentioned anywhere else.			0	6 0
41	All kinds of oil seeds			0	3 0
42	Crude oil			0	0 6
43	Lubricating oil (not mineral oil)			0	0 6
44	Wood and fuel			0	1 0
45	Saw Dust			0	1 0
46	Charcoal			0	1 0
47	Coke			0	1 0
48	Steam Coal			0	1 0
49	Wax			0	0 6
50	Cow dung cakes			0	1 6
51	Candles			0	0 6
52	Soap			0	0 6
53	Kernels (ground nut)			0	1 0
54	Ground nut graded			0	2 0
55	Ground nut graded A. G. mark vide G. O. No. 2093/XI-830 Dated 12-6-42.	38,		0	0 9
<i>Class IV articles used for building and furnishing</i>					
56	Stone, wood, ivory and articles made therefrom, and other articles of any kind used for building and furnishing in one or other form, including hardware and all goods manufactured of iron not elsewhere enumerated (excluding goods made of silver and gold kankar and stone ballast.)			0	1 0

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per rupee

Name of articles	Class IV articles used for building and furnishing —	contd.	Rate	
			Rs.	a. p.
57	Photos and pictures, furniture and all other articles used for house decoration.		0 0 9	per rupee
58	Earthen ware (glazed)		0 0 6	" "
59	Earthen ware (unglazed)		0 0 3	" "
60	Thatching grass, Phoons and Patera		0 0 3	" "
61	Cane		0 0 6	" "
62	Narkul, Sink and sirki		0 0 3	" "
63	Munj, Baib and Babra		0 0 6	" "
64	Hemp		0 0 6	" "
65	Ban, Sutli, San and Patai		0 0 6	" "
66	Mattings of all kinds		0 0 6	" "
67	Palm leaves and fans		0 0 3	" "
68	Tat, Gunney bags		0 0 6	" "

*Class V Chemical and drugs*

69	Drugs Indian and foreign	0 0 9	" "
70	Spices	0 0 9	" "
71	Gums	0 0 9	" "
72	Lakh of all kinds	0 0 6	" "
73	Perfumery, dyes	0 0 9	" "
74	Chemicals	0 0 9	" "
75	Foreign liquors	0 1 0	" "
76	Dyeing and tanning material, Reh, papri, sajee, Khari, Multani, Ramrej & Geruo.	0 0 6	" "

*Class VI Tobacco*

77	Cigarettes, biri, cigars and manufactured tobacco for smoking and chewing.	0 0 6	" "
78	Raw tobacco (unmanufactured)	0 6 0	per md.

*Class VII articles of clothing and dress*

79	Wool, woolen goods, Satin, artificial silk and fabrics and cloth made therefrom, silk, tinsel, gold and silver lace and cloth embroidered therewith, and other foreign cloth and cloth made by hand-loom and machine and wearing apperals haberdashery, millinery, toys and fancy goods, ready made cloth, and all other articles of dress not mentioned elsewhere.	0 0 6	per rupee
79(a)	Churi (glass)	0 0 3	" "
80	Silken cloth of all sorts lace, gota, thappa (gold and silver thread).	0 0 3	" "
81	Thatwa and other kinds of rough cloth including material for making the same yarn and thread, country wool (except hand spun and hand woven khaddar).	0 0 3	" "
82	Leather and articles made of leather, Indian rubber & Gut-taparcha, articles used for sports.	0 0 6	" "
83	Stationery, including pens, pencils, knives, nibs, call bells, tags, post cards, cards, sheets, sealing wax, diaries, calenders, Christmas Cards, birthday, new year, invitation and visiting cards, paper weights etc., and the paper of the following description:—	0 0 6	" "

Note paper, envelopes, blotting paper, fly paper, craft paper, bank or bond paper, fluit paper, tissue paper, parchment paper, grease paper, foolscap paper of all sizes, doublesized foolscap paper, account book paper, drawing paper, wax paper, badami paper, morocco paper, fancy chint paper (including wall and moharrami paper) flowered paper, marble paper, silver paper, card board, leather board and box board.

*Class VIII metals and articles made wholly or partly of metal.*

84	Metals and articles made wholly or partly of metals (except made of gold and silver) including outlery, glass and china-ware and alluminium scientific and musical instruments of all kinds, records of gramophones, photographic cameras plates, films and their accessories.	0 0 9	" "
85	Bicycles, Tricycles and accessories thereof (now)	2 0 0	per md.
86	Gasplant	0 0 6	per rupee
87	Cycle tyres and tubes	0 0 6	" "

Name of articles	Class IX Electrical Goods.	Rate	
		Rs. a. p.	per rupee
88 All kinds of electric goods including wire and cables (bare, in - insulated and flexible).		0 0 9	" "
89 Line material (poles, insulators and iron works stay swivels and stay rods, lighting arrestors and aerial fuses, etc.		0 0 9	" "
90 Wiring accessories (conduit and its accessories, wooden casings, capping and fillets, wooden blocks and boards, ceiling roses, cutouts, Junction boxes, spacing insulators, cleats, connectors, distribution or fuse boards, lamp-holders, switches, wall plugs and sockets, adaptors, counter weights etc.		0 0 9	" "
91 Electric light fittings and accessories (wall and ceiling fixtures such as chandeliers brackets, pendant lights of metal, glassware parchment, bakelite industrial and street light fittings portable light fittings, flood lights, parchment paper, shades etc.).		0 0 9	" "
92 Fans, regulators and their component parts (ceiling, table bracket, exhaust and cabin fans etc.).		0 0 9	" "
93 Electric bulbs		0 0 9	" "
94 Batteries and dry cells		0 0 9	" "
95 Electric lift cage		0 0 9	" "
96 Electric clocks and gramophones		0 0 9	" "
97 Electric bells, indicators and pushes		0 0 9	" "
98 Torches		0 0 9	" "
99 Radios and their component parts		0 0 9	" "
100 Electric heating, cooking and domestic appliances (heaters, iron, boiling plates and rings, kettles, hair drivers, toasters, cookers, coffee percolators, refrigerators, Milk jars and vacuum cleaners etc.)		0 0 9	" "
101 Measuring instruments (meters, ammeters, voltmeters, meggers, etc.)		0 0 9	" "
102 Insulating and joining materials (fibre, ebonite rubber, black, adhesive and empire tapes, empire cloth loatheroid press plan sheets, compound and soldering pastes etc.).		0 0 9	" "
103 Lighting conductors and accessories (elevation, rod, coupling tapes, earthplate and clamps).		0 0 9	" "
104 Tools (wiregauge, electric soldering iron electric drills etc.)		0 0 9	" "

This Ministry's notification No. S. R. O. 254, dated the 21st October 1950, is hereby cancelled.

[No. 53/40/G/L&C/698/G-51.]

**S.R.O. 57.**—In exercise of the powers conferred by section 60 of the Cantonments Act, 1924 (II of 1924), the Cantonment Board, Ranikhet, with the previous sanction of the Central Government, hereby makes the following amendment to the notification of the Government of India in the Ministry of Defence No. 624, dated the 10th April 1948, namely:—

#### Amendment.

For the words "Six hours" occurring in Clause 13 of the said notification, the words "Twelve hours" shall be substituted.

[No. 53/47/G/L&C/50-557-G.]

H. M. PATEL, Secy.

